

FIG. 1

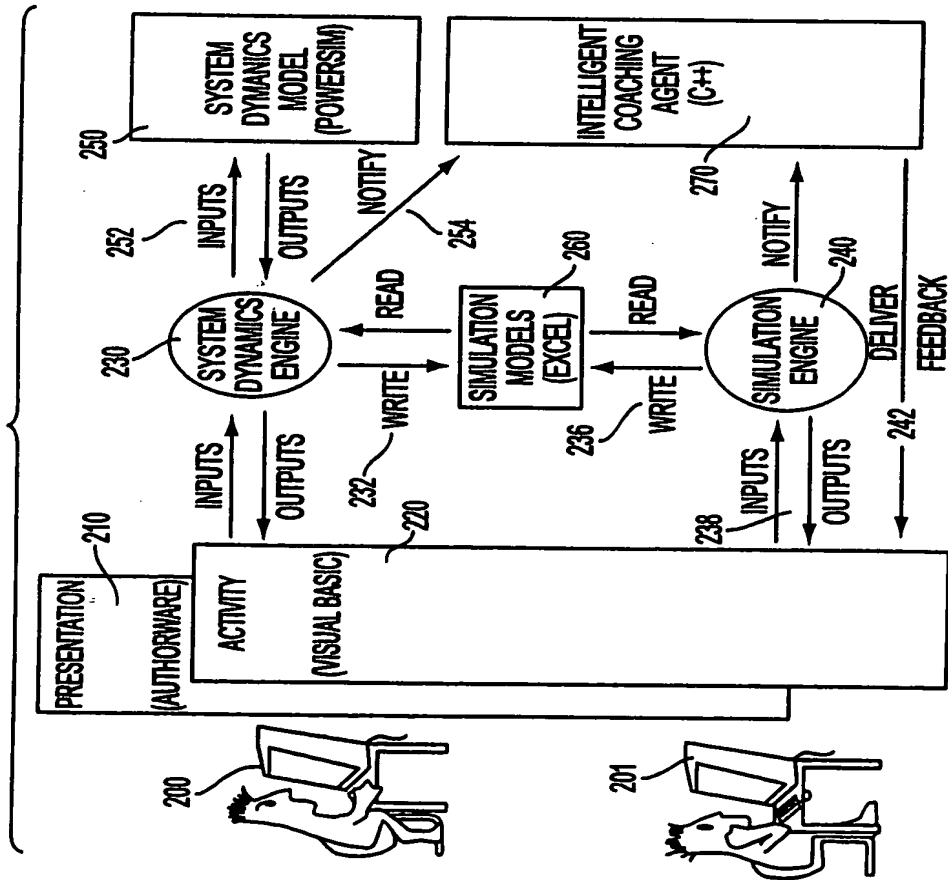


FIG. 2

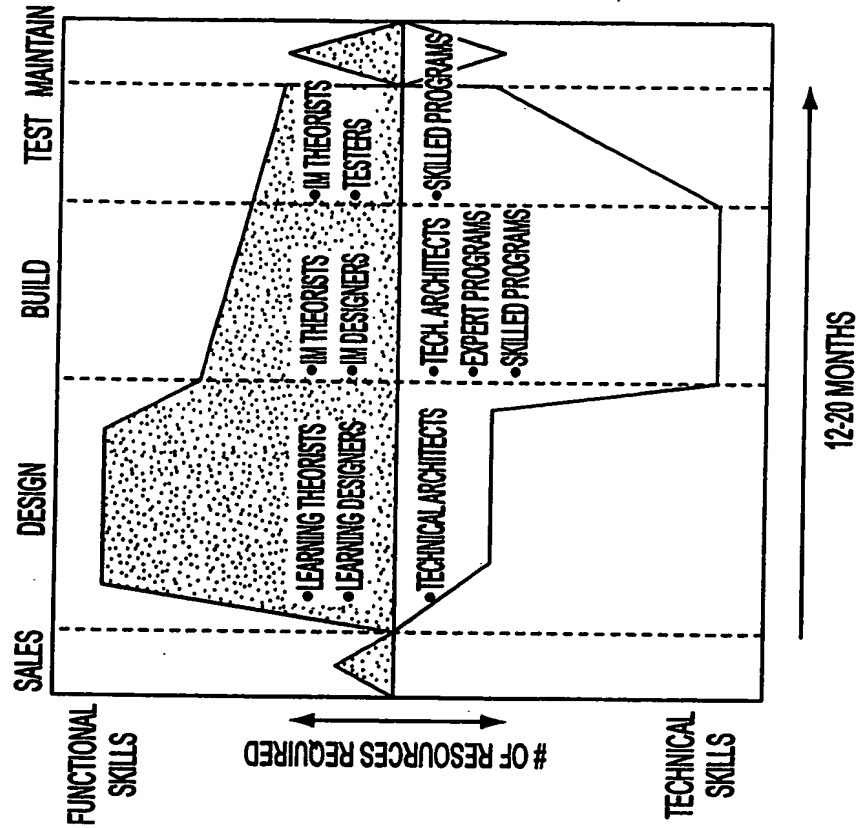


FIG. 3

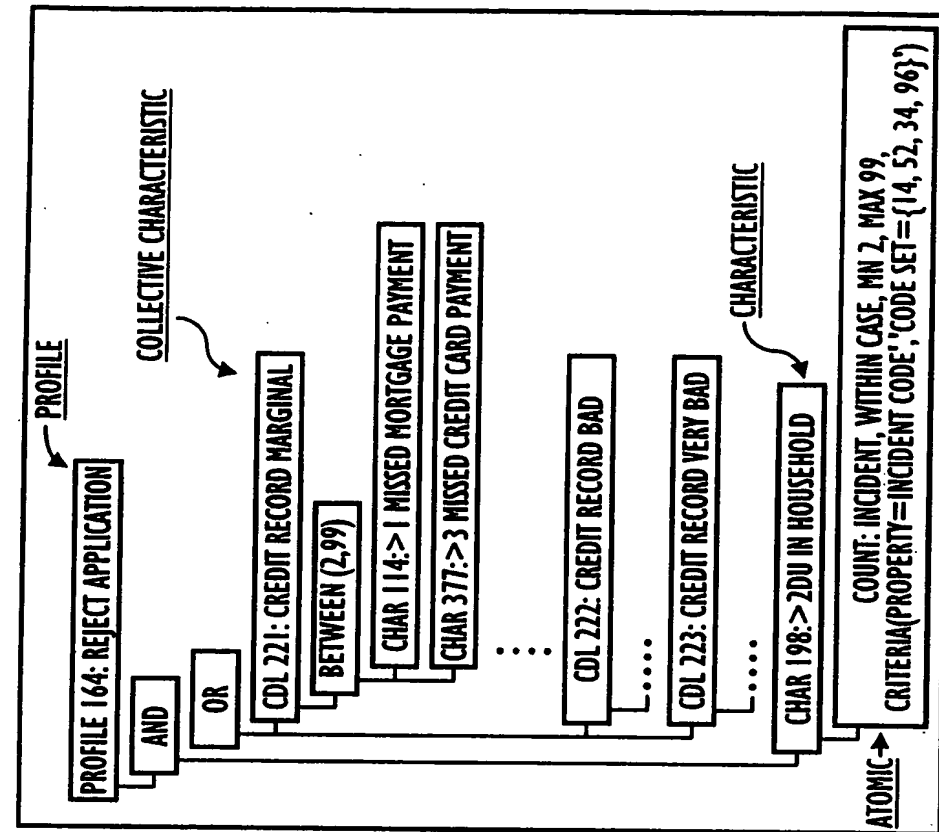


FIG. 5

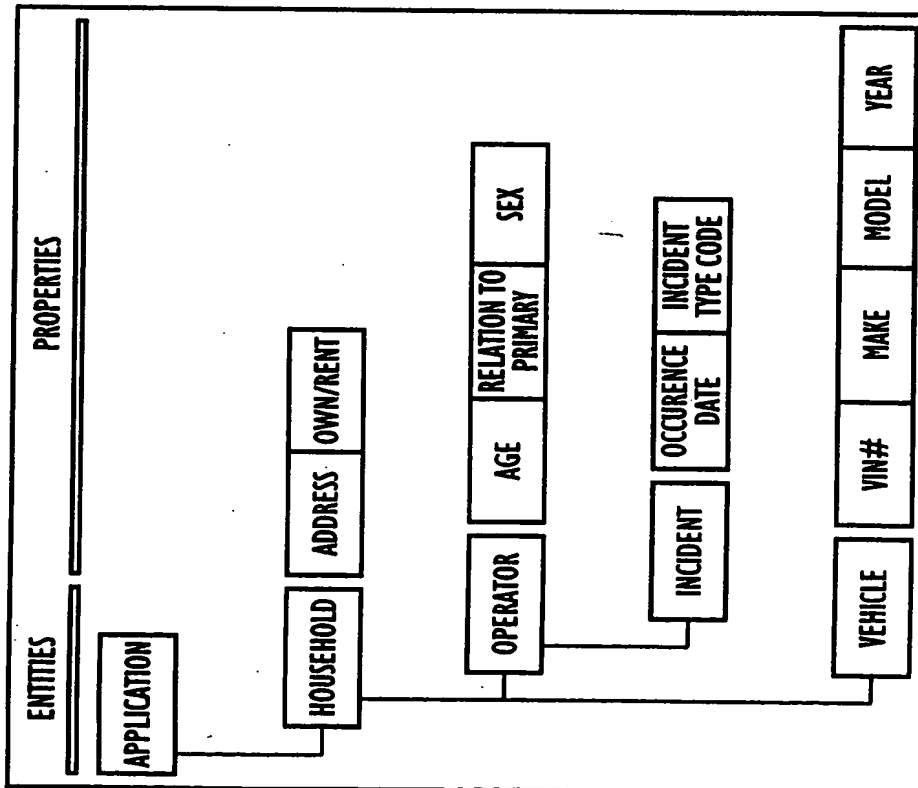


FIG. 4



FIG. 7 is a screenshot of a software interface for recording transactions and creating journal entries. The interface includes a top menu bar with options like FILE, EDIT, VIEW, and a toolbar with icons for recording transactions, journalizing, and preparing for meeting. The main window is divided into several sections:

- RECORD TRANSACTIONS:** A section for entering new transactions, including a date field (1/21/01), a description field (STOCK INVESTMENT IN SHARES FROM CORPORATE RECEIVED IN CASH), and a total amount field (\$10,000.00).
- ACCOUNTS:** A list of accounts categorized by Assets, Liabilities, Equity, Revenues, and Expenses. The selected account is "E BIKES" under Assets.
- JOURNAL ENTRY:** A section for creating a journal entry, including a date field (1/21/01), a description field (STOCK INVESTMENT IN SHARES FROM CORPORATE RECEIVED IN CASH), and a total amount field (\$10,000.00).
- ACCOUNTING CONCEPTS:** A section for reviewing accounting concepts, including a date field (1/21/01), a description field (STOCK INVESTMENT IN SHARES FROM CORPORATE RECEIVED IN CASH), and a total amount field (\$10,000.00).

FIG. 7

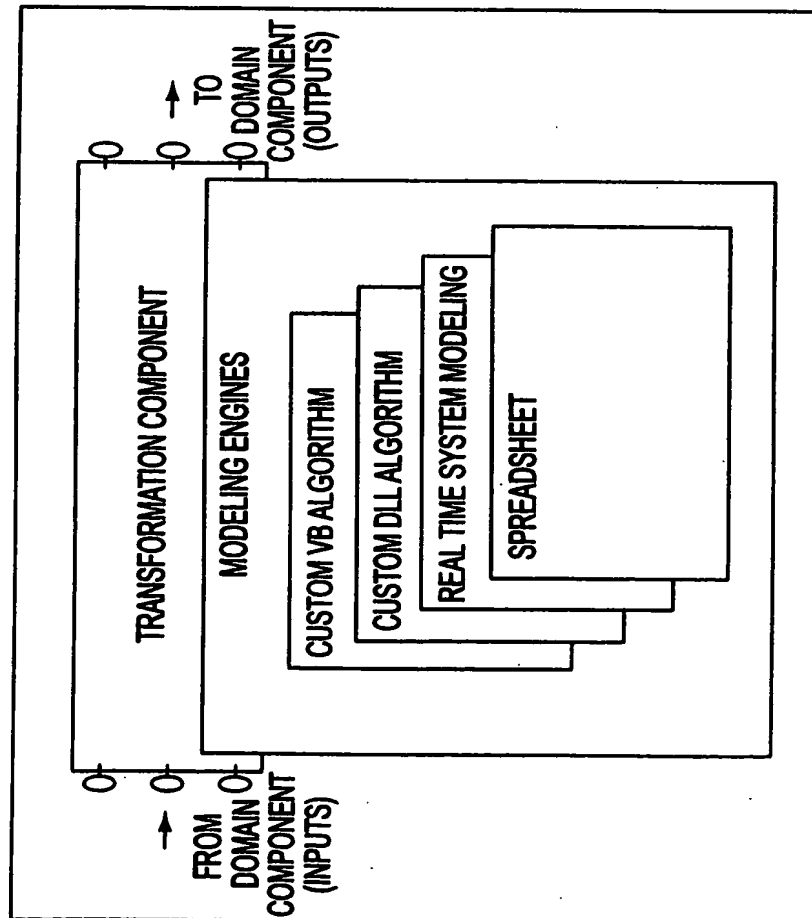


FIG. 6



TEAM FEEDBACK

YOU HAVENT DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK

CLOSE

0.080B

FIG. 9

1200

RECORD TRANSACTIONS

JOURNALIZE

PREPARE FOR MEETINGS

1210

REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN SHARES FROM S-CORPORATE

AMOUNT: \$20,000.00

TOTAL: \$20,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510 COST OF GOODS SOLD

515 DIRECT MATERIAL VARIANCE

516 CASH DISCOUNTS EARNED

520 OTHER FINANCIAL CHARGES

525 OTHER FINANCIAL BENEFITS

530 DEPRECIATION

540 SALARIES AND WAGES EXPENSE

550 OTHER EMPLOYEE BENEFITS

560 OTHER EMPLOYEE BENEFITS

570 OTHER EMPLOYEE BENEFITS

580 OTHER EMPLOYEE BENEFITS

590 OTHER EMPLOYEE BENEFITS

600 OTHER EMPLOYEE BENEFITS

610 OTHER EMPLOYEE BENEFITS

620 OTHER EMPLOYEE BENEFITS

630 OTHER EMPLOYEE BENEFITS

640 OTHER EMPLOYEE BENEFITS

650 OTHER EMPLOYEE BENEFITS

660 OTHER EMPLOYEE BENEFITS

670 OTHER EMPLOYEE BENEFITS

680 OTHER EMPLOYEE BENEFITS

690 OTHER EMPLOYEE BENEFITS

700 OTHER EMPLOYEE BENEFITS

710 OTHER EMPLOYEE BENEFITS

720 OTHER EMPLOYEE BENEFITS

730 OTHER EMPLOYEE BENEFITS

740 OTHER EMPLOYEE BENEFITS

750 OTHER EMPLOYEE BENEFITS

760 OTHER EMPLOYEE BENEFITS

770 OTHER EMPLOYEE BENEFITS

780 OTHER EMPLOYEE BENEFITS

790 OTHER EMPLOYEE BENEFITS

800 OTHER EMPLOYEE BENEFITS

810 OTHER EMPLOYEE BENEFITS

820 OTHER EMPLOYEE BENEFITS

830 OTHER EMPLOYEE BENEFITS

840 OTHER EMPLOYEE BENEFITS

850 OTHER EMPLOYEE BENEFITS

860 OTHER EMPLOYEE BENEFITS

870 OTHER EMPLOYEE BENEFITS

880 OTHER EMPLOYEE BENEFITS

890 OTHER EMPLOYEE BENEFITS

900 OTHER EMPLOYEE BENEFITS

910 OTHER EMPLOYEE BENEFITS

920 OTHER EMPLOYEE BENEFITS

930 OTHER EMPLOYEE BENEFITS

940 OTHER EMPLOYEE BENEFITS

950 OTHER EMPLOYEE BENEFITS

960 OTHER EMPLOYEE BENEFITS

970 OTHER EMPLOYEE BENEFITS

980 OTHER EMPLOYEE BENEFITS

990 OTHER EMPLOYEE BENEFITS

DATE

ENTR

ACCOUNTS

JOURNAL-Y1

DR

CR

01/01

1

BACK

1 OF 22

NEXT

ASSESSMENT

ITEM

ACCOUNTS

CONCEPTS

FIG. 8

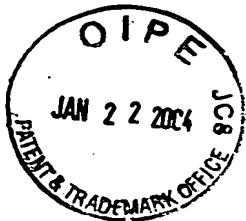


FIG. 10

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

E BIKES

DATE: 01/02

DESCRIPTION: STARTUP INVESTMENT IN E-BIKES FROM CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

INTERNAL DOCUMENT

DATE: 01/02

DESCRIPTION: STARTUP INVESTMENT IN E-BIKES FROM CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510	COST OF GOODS SOLD		
513	DIRECT MATERIAL VARIANCE		
515	CASH DISCOUNTS EARNED		
571	IMPUTED INTEREST EXPENSE		
580	OTHER FINANCIAL CHARGES		
970	INTEREST EXPENSE		
980	US FEDERAL INCOME TAXES		
8100	SALARIES AND WAGES EXPENSE		
8200	PAYROLL ALLOWANCES		
8300	EMPLOYEE BENEFITS		
TOTAL: \$210,000.00			

1 OF 2

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

Blue Ship Securities

DATE: 01/02

DESCRIPTION: \$150,000.00 GOVERNMENT BONDS

TOTAL: \$150,000.00

SETTLEMENT INVOICE

DATE: 01/02

DESCRIPTION: \$150,000.00 GOVERNMENT BONDS

TOTAL: \$150,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
379	PAYROLL TAXES ACCRUED		
380	EMPLOYEE BENEFIT COST ACCRUED		
391	OTHER TAXES ACCRUED		
391	ACCRUED EXPENSES		
401	DEFERRED INCOME		
419	RESERVE FOR SUNDRY LOSSES		
421	RESERVE FOR REPLACEMENT		
462	FOREIGN CURRENCY TRANSLATION ADJ		
471	PAID-IN CAPITAL		
481	RETAINED EARNINGS 1/1		
TOTAL: \$150,000.00			

2 OF 2

FIG. 10

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	PAID IN CAPITAL		\$210,000.00	
					\$210,000.00
	10	CASH			

FIG. 11

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	ACCOUNTS RECEIVABLE		\$150,000.00	
					\$150,000.00
	10	CASH			



REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362
INVOICE NUMBER: 5438169
INVOICE DATE: 01/24
AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES
PHONE BILL: \$680.37
TAX: \$39.63
TOTAL AMOUNT DUE: \$700.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

379 PAYROLL TAXES ACCRUED

380 EMPLOYEE BENEFIT COST ACCRUED

381 OTHER TAXES ACCRUED

391 ACCRUED EXPENSES

401 DEFERRED INCOME

419 RESERVE FOR SUNDRY LOSSES

421 RESERVE FOR REPLACEMENT

462 FOREIGN CURRENCY TRANSLATION ADJ

471 PAID-IN CAPITAL

481 RETAINED EARNINGS 1/1

DATE

ENT.#

ACCOUNTS

JOURNAL-Y1

DR

CR

1/31

3

8506 UTILITIES EXPENSE

\$700.00

10 CASH

\$700.00

FIG. 12

TEAM FEEDBACK

ON LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.0800B

FIG. 13

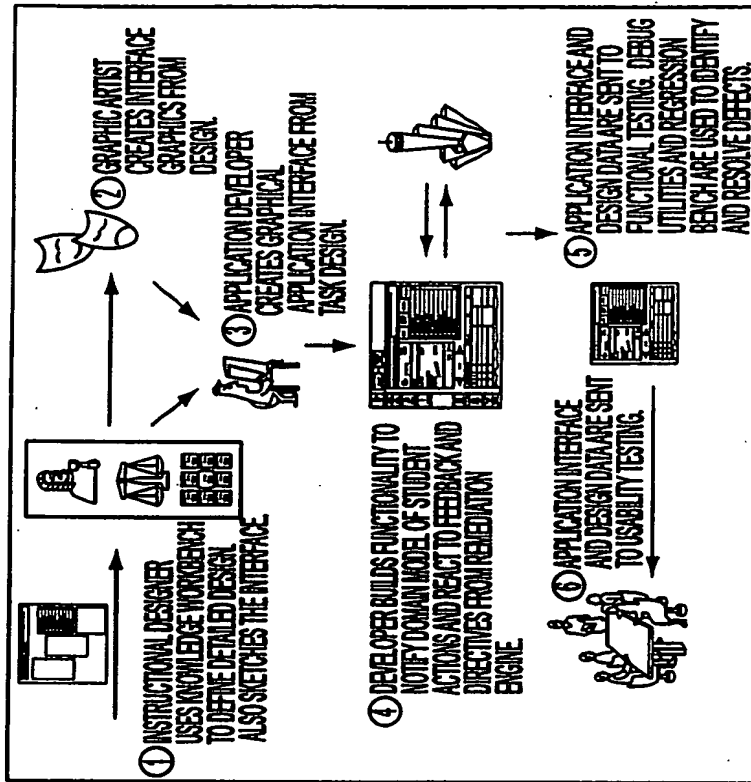


FIG. 15

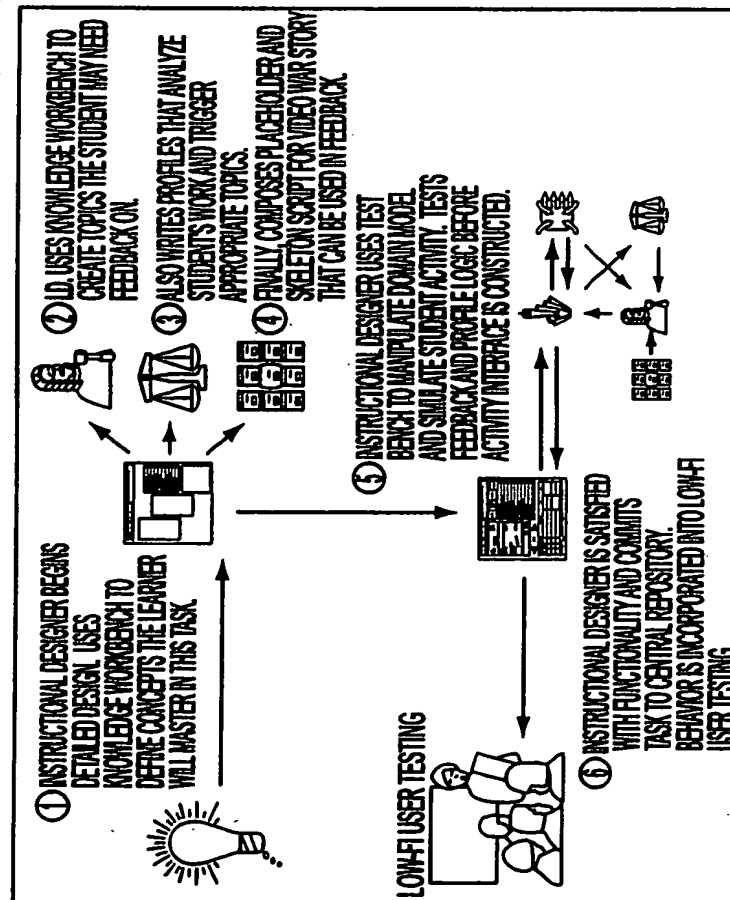


FIG. 14

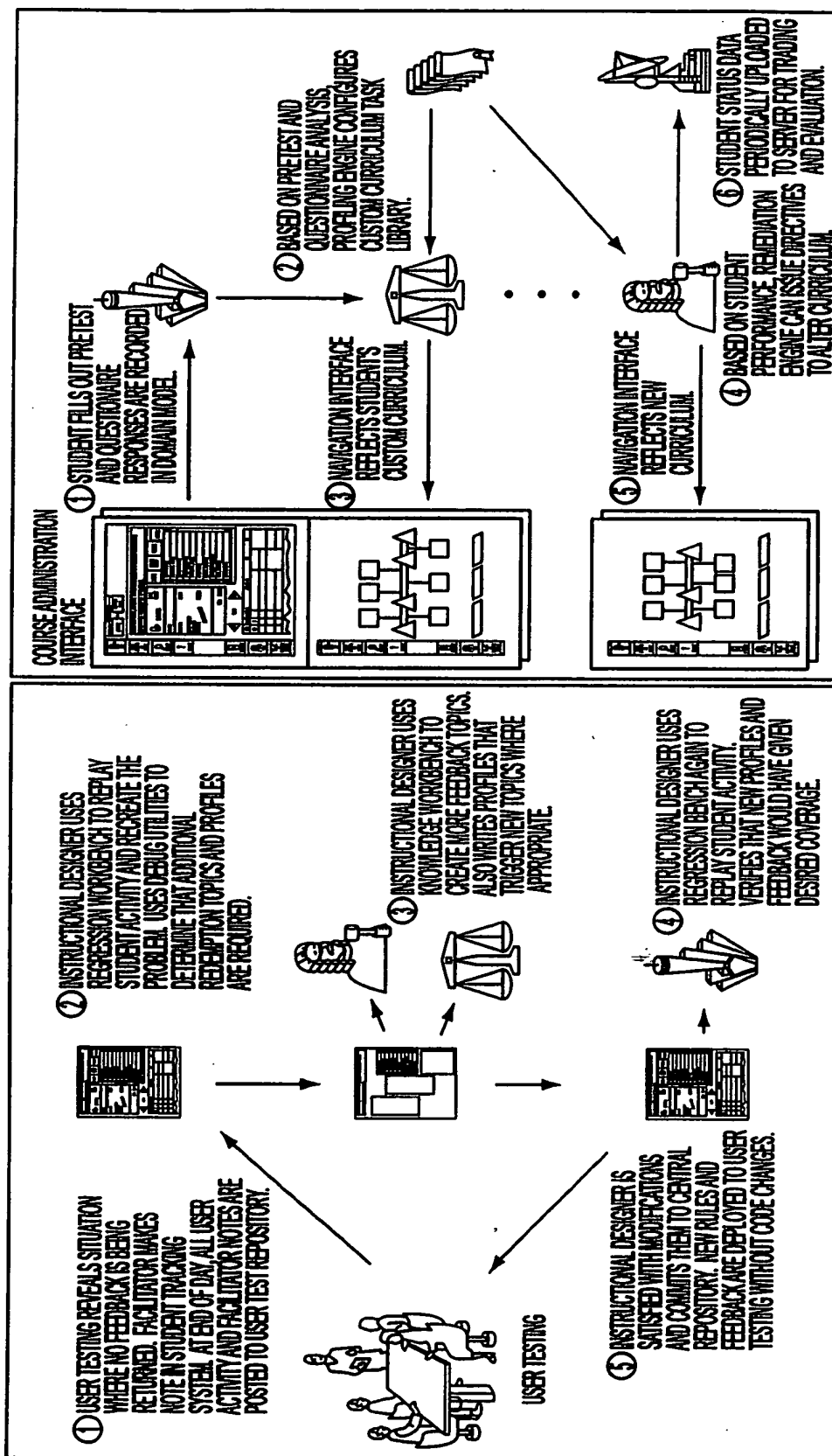


FIG. 17

FIG. 16

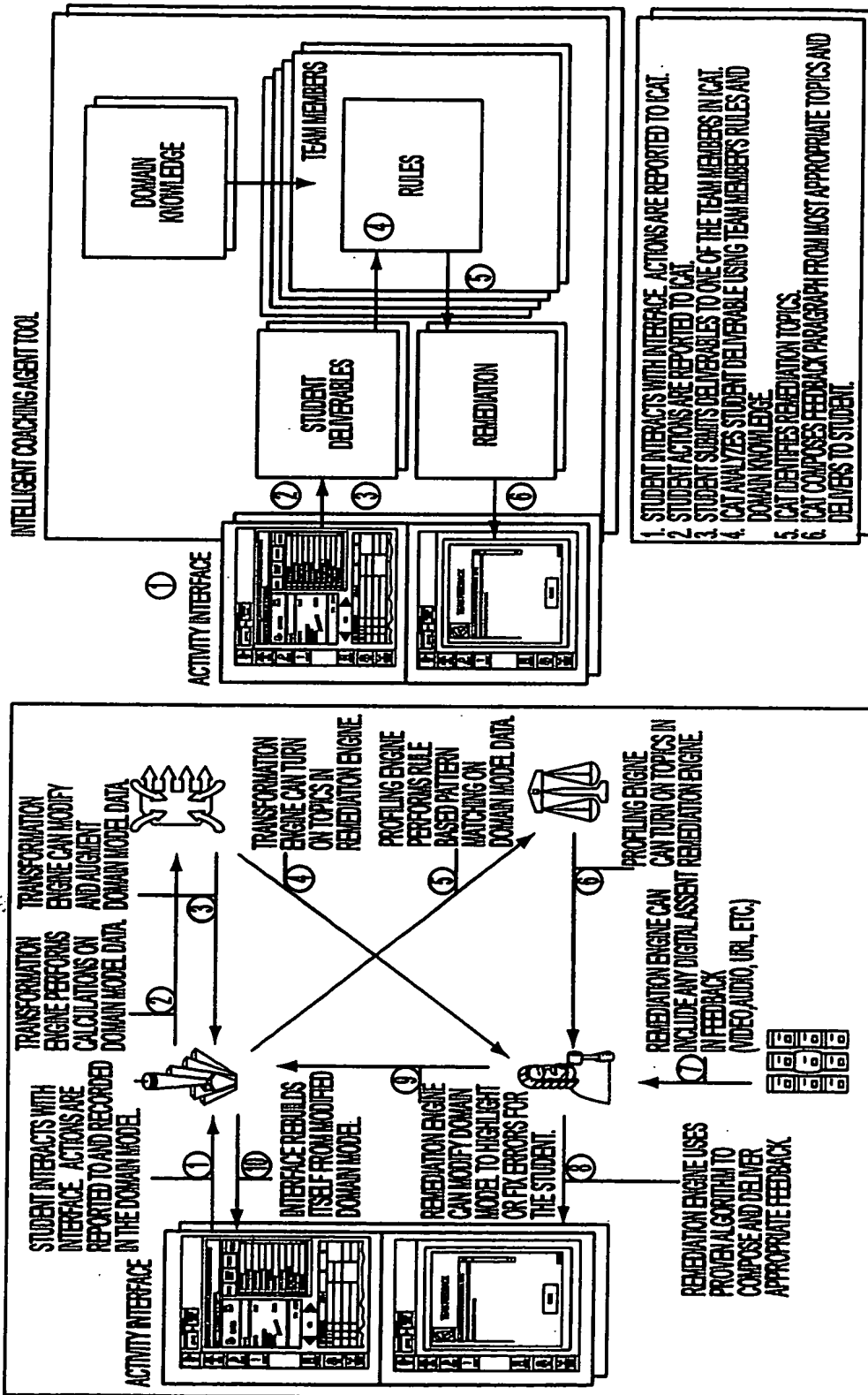


FIG. 19

FIG. 18



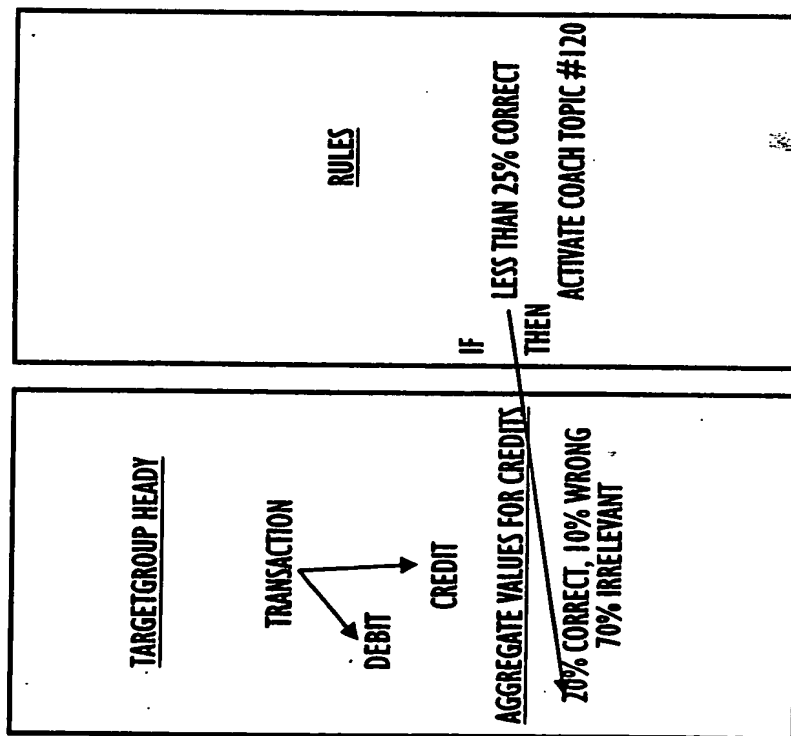


FIG. 22

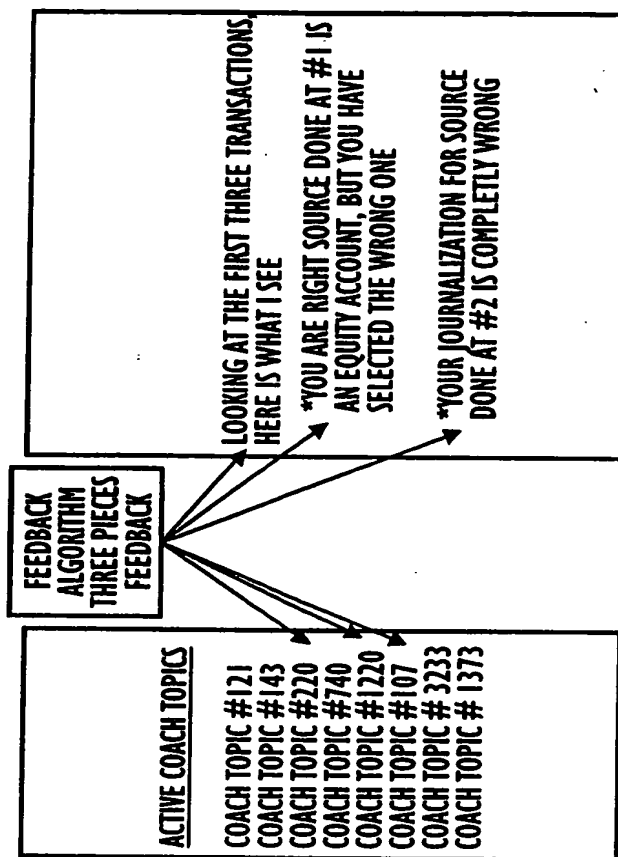


FIG. 23

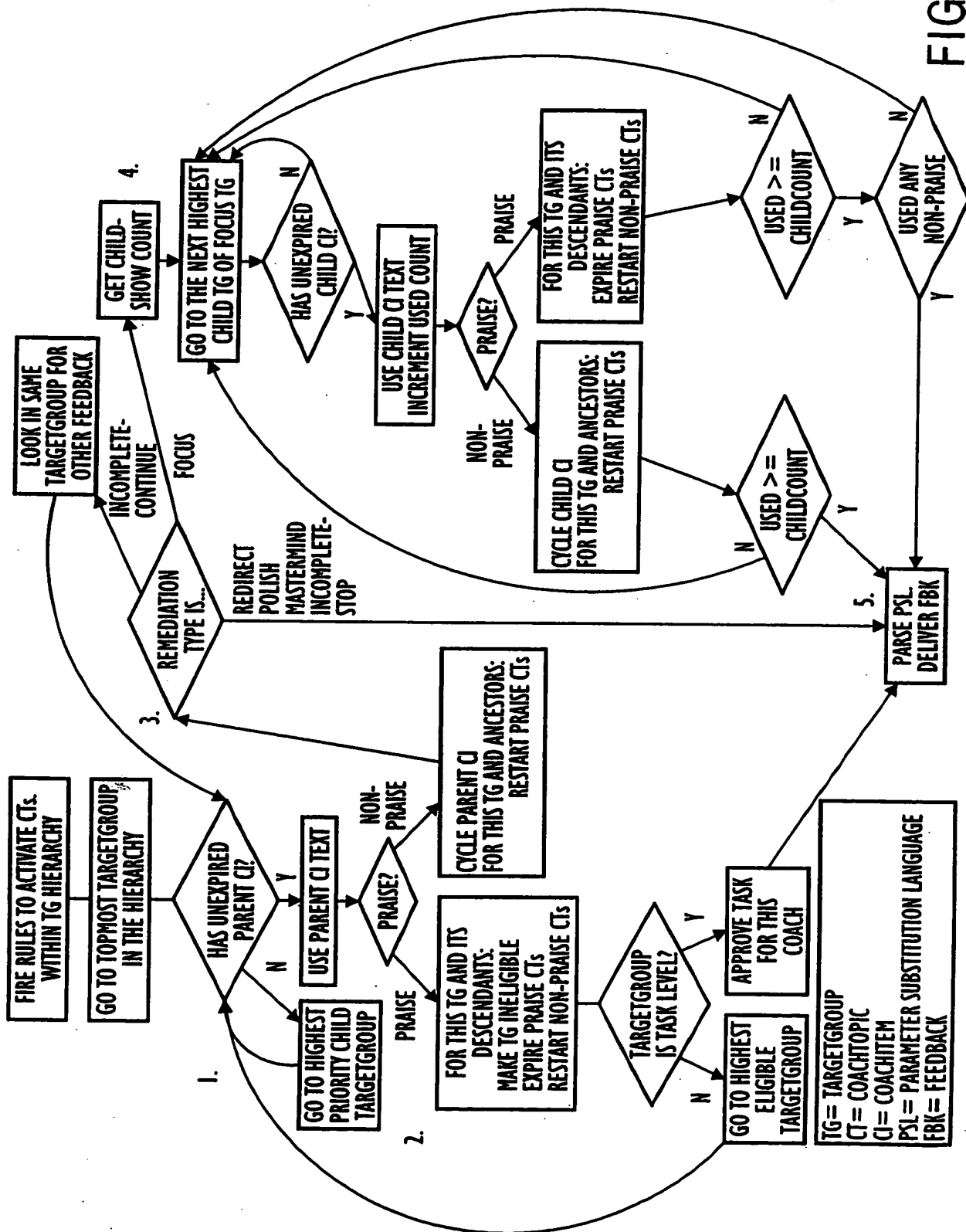


FIG. 24

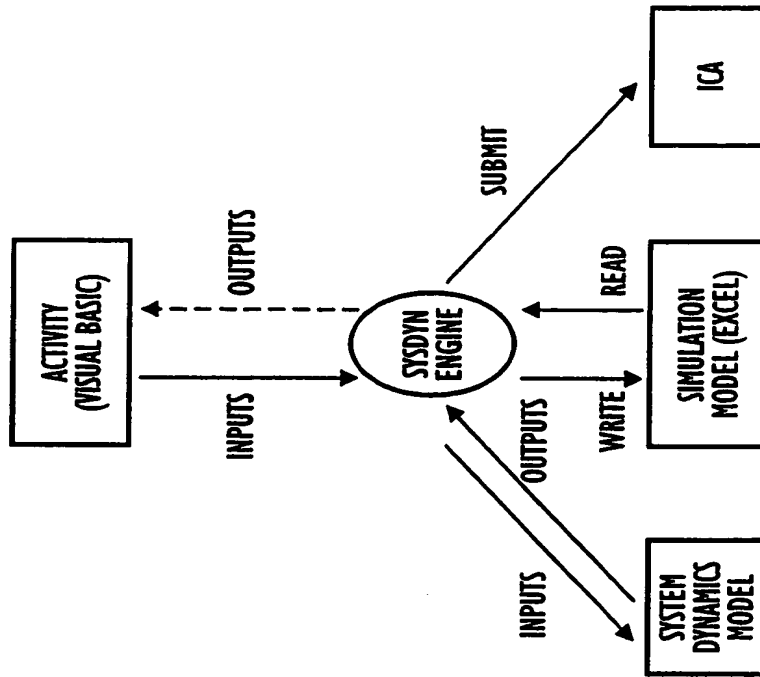


FIG. 27

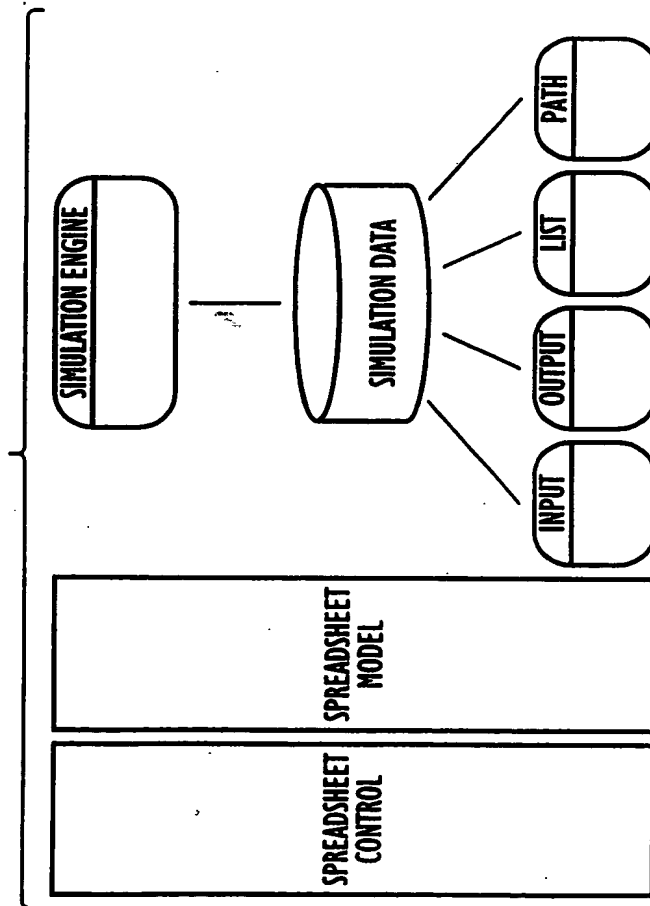


FIG. 25

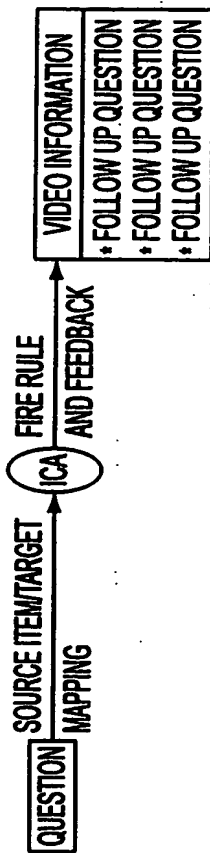


FIG. 28

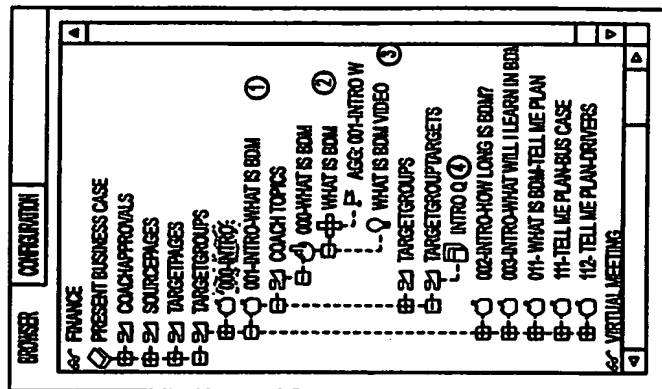


FIG. 29

THE LIST							
A	B	C	D	E	F	G	
13	QUESTION 3						
14	A. IN A HARDWARE STORE YOU CAN FIND THESE PRODUCTS:						
15		HAMMER		\$13.00			
16		SAW		\$15.00			
17		SCREWDRIVER		\$7.00			
18		CHISEL		\$4.00			
19		PAUL		\$12.50			
20		SANDPAPER		\$0.50			
21	SELECT THE MAXIMUM NUMBER OF PRODUCTS SO THAT THE TOTAL IS CLOSEST TO \$20.00						
22							
23			DESCRIPTION				
24	-MY LIST-1211	\$7.00	SCREWDRIVER				
25	-MY LIST-1213	\$12.50	PAUL				
26	-MY LIST-1214	\$5.00	SANDPAPER				
27							
28							
29							
30							

FIG. 26

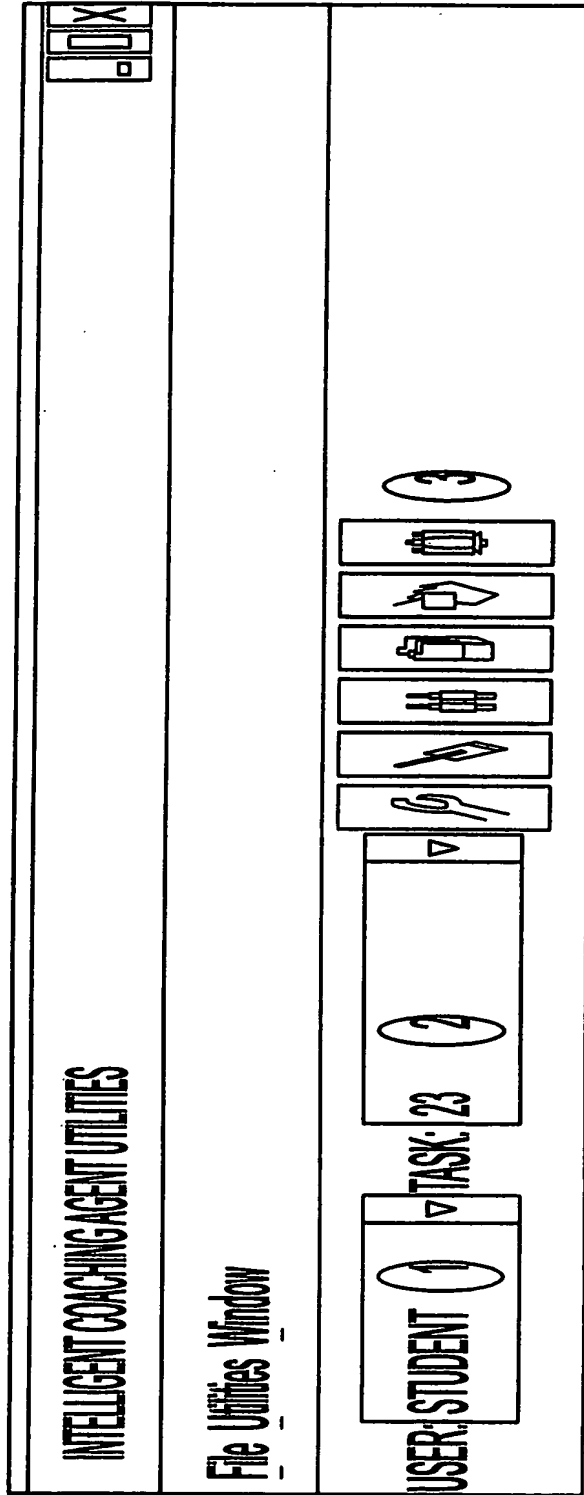


FIG. 30